

DEPARTMENT OF SOCIAL SERVICES
744 P Street, Sacramento, CA 95814



May 5, 1988

All-County Letter No. 88-42

SUBJECT: FOOD STAMP PROGRAM MODIFIED INSTRUCTIONS FOR PREPARATION
OF THE FORM FNS-209 (STATUS OF CLAIMS AGAINST HOUSEHOLDS)

REFERENCE: ALL-County LETTER NO. 87-59
ALL-County LETTER NO. 86-89

Subsequent to the issuance of All-County Letter (ACL) No. 87-59, the State Department of Social Services (SDSS) received additional clarifying instructions from the Food and Nutrition Service (FNS) regarding the preparation of the form FNS-209. In addition, in its audit of the FNS-209 forms for the last several quarters, the SDSS identified several areas in which clarification of instructions would likely result in increased accuracy. This letter transmits, as an attachment, additional clarifying instructions for preparation of the FNS-209. In order to facilitate their use, the additional information has been italicized. In addition, the SDSS has included in this attachment a copy of the edit checks it uses in its desk audit of the FNS-209. Your use of these checks prior to submission of the FNS-209 to the SDSS will ensure its accuracy.

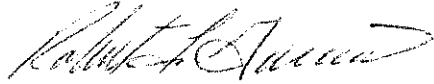
The FNS mandates that reports be submitted timely and has, in the past, threatened to invoke 7 CFR 276.1 if reports are not submitted when due. Basically, under this section the FNS has the discretion to determine in each instance of noncompliance, whether to seek injunctive relief, to suspend or disallow administrative funds, to do both together, or to do each in sequence. (7 CFR 276.4 indicates "FNS has the option of disallowing funds in another cost category or a portion of the entire Letter of Credit..." should the State be found to be inefficiently or ineffectively managing the Food Stamp Program.)

As indicated in ACL 86-89, audits conducted by the FNS have been critical of the adequacy of timely reporting and have recommended that the SDSS take action to ensure all Food Stamp fiscal reports are submitted timely. Subsequent to the release of this letter, additional FNS audits and audits conducted by the Auditor General's Office contain other findings critical of the degree to which counties are not reporting timely and recommend that the SDSS take action to ensure timeliness. In the past, this SDSS action has consisted of reminding Counties of the report due dates, preparing detailed instructions, such as the attached, designed to assist Counties with report

preparation and providing answers to technical questions so that Counties have the knowledge necessary to accurately complete the reports as quickly as possible. Even though this action has not yet had a significant impact on the degree to which reports are submitted timely, we must again stress that given the Federal and State requirements and the continued review of compliance with these requirements, it is crucial that Counties meet reporting timeframes.

Please call Ms. Jan Johnson, Food Stamp Reports Unit, at (916) 323-0266 if you have any questions regarding these instructions.

Sincerely,



ROBERT L. GARCIA
Deputy Director
Administration

Attachment

cc: CWDA

FNS-209--STATUS OF CLAIMS AGAINST HOUSEHOLDS

(A Summary Guide)

Frequency: Quarterly

Due Date to State Department of Social Services (SDSS): The SDSS has previously communicated to you the importance of timely reporting in ACL No. 86-89. We wish to remind Counties that it is essential that Counties submit this report to the SDSS so that it is received within 30 days after the end of the quarter: January 30, April 30, July 30, October 30.

I. SPECIFIC INSTRUCTIONS FOR THE PREPARATION OF THE FNS-209 REPORT

The following provides instructions for completing each line of the FNS-209 report. While the instructions are basically the same as those contained on the reverse of the FNS-209, they have been modified for County use and examples have been provided in order to assist with report preparation. As stated on page one of ACL No. 87-59, two major changes occurred when use of the FNS-209 replaced use of the DFA-209 as of the June 1987 quarter.

A. Suspend and Active claims were combined for reporting purposes.

For the June 1987 quarter, the first quarter of implementation of the new FNS-209, the beginning balance for active claims was combined with the beginning balance for suspended claims and the total entered on line 3a. Suspended claims will no longer be reported separately on the FNS-209. However, as discussed in Manual of Policies and Procedures (MPP), Section 63-801.5, Counties must continue to suspend and terminate claims and maintain accounting records that clearly reflect the balances in the active, suspended, and terminated categories. Consequently, suspension of an active claim will be reflected on the County's internal accounting records. The suspended claim remains in the FNS-209 balance. Therefore, no action will be reflected on the FNS-209. However, if the claim is terminated, it must be recorded in line 9.

B. The addition and use of lines 18b and 18c in conjunction with line 3b eliminates the need for prior quarter revised reports.

All adjustments to prior quarters will be reflected on current quarter reports on these lines. The only revisions accepted after the March 1987 quarter will be for current quarter adjustments specifically requested by the SDSS prior to submission of the SDSS' consolidated FNS-209 to the FNS. The following line-by-line instructions supersede those provided in the SDSS' Manual Letter No. 85-18 and ACL No. 87-59. To facilitate your use of the new instructions, we have italicized those changes/additions which are significantly different from those instructions previously communicated.

I. SPECIFIC INSTRUCTIONS FOR THE PREPARATION OF THE FNS-209 REPORT.

Line 1a - State Name

Enter original, revision or confirming copy as is appropriate.

Line 1b - State Code

The previous instruction has caused confusion. Therefore, simply type or write your County name.

Line 2a - Quarter Covered

Please do not complete this area.

Line 2b - Fiscal Year

The previous instruction has caused confusion. Therefore, simply enter the last month of the current quarter for which this report is being submitted and the applicable calendar year as illustrated:

<i>March</i>	<i>1988</i>
<i>June</i>	<i>1988</i>
<i>September</i>	<i>1988</i>
<i>December</i>	<i>1988</i>

Line 3a. - Beginning Balance

Enter the number and total value of active and suspended claims as shown on the ending balance (line 13) of the previous quarter's report in the appropriate categories of A) Intentional Program Violation (IPV), B) Inadvertent Household Error (IHE), or C) State Agency Administrative Error (SAE). Line 3a. of the current quarter must be the same figures that are shown in line 13 of the previous quarter. If your balance is different, you must adjust that difference on the adjustment line and explain in the remarks.

Line 3b - Balance Adjustments (+) or (-)

As stated in the cover page to this ACL, this line item represents a major change between the previously used report form (DFA-209) and the FNS-209. It is critical that entries be clearly identified and explained.

Use this line to adjust balances (line 3a.) to reflect amendments or corrections which need to be made to account for incorrect or changed entries in the claims summary section of a previous quarterly report. *Among other uses*, this line shall also be used to reflect previously terminated or compromised claims that are being reactivated, to record claims that are transferred to or from another *State or County and to transfer claims to the correct category if they have been reported in the wrong category.* For

example, a County administrative error claim of \$100 was incorrectly posted on a previous report as a household error claim. The adjustment in the amount column of this report would be reflected by showing a +\$100 in column C and -\$100 in column B. Corresponding (+) or (-) adjustments must also be reflected in the number columns for categories B and C. Adjustments shall be made by using (+) and (-) signs (brackets may be used for negative adjustments). *All transfers of claims between categories should take place in this area unless the transfers are specific to the line 5 definition of a court determined IPV claim.*

DO NOT use this line to reflect a claim change from one category to another as a result of a hearing or court determination (this type of adjustment is handled in line 5). *However, if the amount of the claim is increased or decreased as a result of the court determination, etc., or the claim is separated into more than one claim and vice versa, the amount of the increase or decrease or the change in the number of claims is reported in line 3b.*

Please note that if adjustments are made to a claim that do not change the number of claims or the amount of the claim, such as, court reviews for nonpayment or transfer of a claim to another household member, these changes should not be reflected on the FNS-209. They are only internal adjustments to your County's accounts receivable system.

NOTE: Refer to Questions #2, #4, #6 and #15.

In order to facilitate the transfer of FNS-209 information to the FNS, please use the attached FNS-209 Adjustments format. Please explain any adjustments that fall into the "Other" category. We have listed the most common adjustments for line 3b (detailed below) for your convenience. Please use the category number which explains your adjustment/adjustments.

- 1) Category transfer: Transfers between categories that were not due to court determinations.
- 2) Reactivated Claims: (see Question #4)
- 3) Voided Claims: Claims removed or voided per fair hearings or eligibility worker determinations. (see Question #2)
- 4) Intercounty Transfers: Transfers to and from other Counties. (see Question #6)
- 5) Inventory Adjustments and Reconciliation of Balances.
- 6) a. Recomputation of Overpayments.

- b. Adjustments of clerical errors.
- c. Grant adjustments and debt modifications.

7) Other (please identify)

We are not asking for each case/claim to be listed and submitted to the SDSS separately at this time. However, as the FNS may request this detail in the future, it is essential that you have the individual case/claim information available. Reference should be made to adjustments that are the result of an audit report or an Integrated Review and Improvement Study (IRIS). Please identify these adjustments separately.

Line 4 - Newly Established

Enter the number and total value of all claims established during the report quarter for categories (A) IPV, (B) IHE and (C) SAE. Please refer to MPP 63-801.2 for instructions on how to categorize a claim as an (A) IPV, (B) IHE, or (C) SAE. For the purpose of this report, a claim is established when a completed claim determination is received by the Claims Unit (Unit responsible for processing the claim determination and reporting these claims on the FNS-209) prior to any initial verbal or written contact with the household. The County shall take prompt action to ensure that a claim determination is completed upon determination of an overpayment and to ensure that the completed claim determination is promptly sent to the Claims Unit for reporting on the FNS-209. All established claims must be reported, regardless of the status: e.g., acknowledgment or receipt of the repayment notice from the household or investigation of Inadvertent Household Errors as Intentional Program Violations. This also includes claims under \$35 which, at the county's option, may be suspended during the report quarter.

Line 5 - Transfers (+) or (-)

Enter the number and amount of claims that changed from (B) IHE or (C) SAE to (A) IPV as a result of a determination of guilt from a court of appropriate jurisdiction or an administrative disqualification hearing, or a signed disqualification consent agreement, or a signed waiver of an administrative disqualification hearing. A Small Claims Court does not qualify as a court of appropriate jurisdiction for purposes of establishing an IPV. Only the original claim and the amount of the balance due on the claim shall be transferred in this line. NOTE: The number of claims and the amount transferred from the (B) IHE and the (C) SAE categories must equal the number of claims and the amount transferred to the (A) IPV category. Also, the claims balance due amount transferred in this line plus prior collections for these claims in line 19 must equal the original claim amount for each claim transferred.

DO NOT use this line to reflect other changes between categories or changes where the court determination or the administrative

disqualification hearing determination increases or decreases the amount of the claim or separates a claim into more than one claim and vice versa. (These adjustments are handled in line 3b.)

A claim may not be considered an IPV claim unless a household member has been found to have committed an IPV through a determination of guilt by an administrative disqualification hearing or by a court of appropriate jurisdiction or a signed disqualification consent agreement, or a signed waiver of an administrative disqualification hearing. (MPP 63-801.23). Until a finding of an IPV has been made, a County must classify a claim as an IHE claim. An IPV claim must be recorded on the FNS-209 for the quarter in which the finding was made. At such time as a County obtains an IPV finding on a previously identified IHE claim, the case and the claim balance remaining in the IHE category must be transferred from the IHE to the IPV category through the use of line 5, Transfers. All collections received during this quarter must be recorded under category (A) IPV. Also, all collections received and reported on prior FNS-209s as IHE collections are eligible for the higher IPV collection incentive if the amount collected is included in the subsequent determination that an IPV occurred (MPP, 63-801.83). Counties must identify the amount of prior household error collections eligible for the IPV collection incentive in line 19, Transfers. Transfers shall be made using (+) plus and (-) minus signs (brackets may be used for negative adjustments).

NOTE: Refer to Questions #14, #15 and #17.

All entries on line 5 must be clearly identified and explained.

In order to facilitate the transfer of FNS-209 information to the FNS, please use the attached FNS-209 Adjustments format. We are not asking for each case/claim to be listed and submitted to the SDSS separately at this time. However, as the FNS may request this detail in the future, it is essential that you have the individual case/claim information available. Reference should be made to adjustments that are the result of an audit report or an IRIS review. Please identify these adjustments separately.

Line 6 - Refunds (20a + 20b)

Enter the sum of the amounts in lines 20a and 20b for the appropriate categories of (A) IPV, (B) IHE and (C) SAE. Also, line 6 must contain positive values. Please do not put brackets around these amounts.

NOTE: Refer to Questions #2 and #3.

Line 7 - Total (3a. + 3b + 4 + 5 + 6)

Enter the sum of the numbers and amounts in lines 3a., +/-3b, 4, +/-5, and 6 for the appropriate categories of (A) IPV, (B) IHE, or (C) SAE.

Line 8 - Closed

Enter the number of claims closed this quarter by:

- a) Lump-sum payments,
- b) Completion of installment payments,
- c) Completion of allotment reduction, or
- d) Offsetting the full amount of claims against lost benefits.

"Closed" is defined as receiving payment in full. The procedures for the disposition of claim records following closure are established in MPP Section 63-201.6, Retention of Records. Please note that "closed" on this form does not include terminations (these are handled in line 9). *All entries in this line item must be positive. Reactivation of a closed claim must be reported in line 3b and explained.*

NOTE: Refer to question #4 and #8.

Line 9 - Terminated

Enter the total dollar value and number of claims which have been held in suspense for three years and are being terminated during this report quarter (MPP 63-801.5.53). The amount entered will be the balance due. *All entries in this line item must be positive. Also, if there is an amount, there must also be a corresponding case count and vice versa.*

NOTE: Refer to questions #1, #4 and #5.

Line 10 - Compromised

Instructions for this line item differ from the instructions on the reverse of the FNS-209. As of March 1, 1987, the SDSS revised the language in MPP, Sections 63-801.721 and 63-801.737 which previously required Counties to compromise claims. Counties will no longer compromise claims and will be required to collect the full amount of overissuance. However, while Counties cannot compromise claims, a bankruptcy court may reduce or eliminate the amount owed on a claim. These bankruptcy reductions shall be reported on this line.

Those claims reflected in this line that are also closed because they are reduced to zero must also be reflected in line 8. There must be a claim number in line 10 even if the claim number has been reported in line 8. The amount entered on line 10 is the amount the claim has been reduced by as follows:

\$500	Original claim amount
- 200	Reduction (line 10)
\$300	New balance

A positive \$200 would be claimed on line 10.

NOTE: While counties will no longer compromise claims, they may need to reactivate a previously compromised claim. This action is discussed in Question #4 of Section II. Question #5 also deals with line 10 information.

Line 11a - Collection (18a)

Enter the amount of claim collections during the report quarter as shown in line 18a for the appropriate categories of (A) IPV, (B) IHE or (C) SAE. Line 11a must be the same figures that are shown in line 18a.

Line 11b - Collection Adjustment (18b + 18c)

Enter the sum of the amounts in lines +/-18b and +/-18c for the appropriate categories of (A) IPV, (B) IHE, or (C) SAE. Be sure that (+) and (-) signs are used as appropriate (brackets may be used for negative adjustments). Transfer information: If the Collection Summary adjustment (sum of lines 18b and 18c) is positive, the Claims Summary adjustment entry on line 11b must also be positive and vice versa.

NOTE: Refer to revised questions #9 and #16.

Line 12 - Total

For the "number" columns, enter the sum of lines 8 and 9. For the "amount" columns, enter the sum of lines 9, 10, 11a and 11b for the appropriate categories of (A) IPV, (B) IHE and (C) SAE. Be sure that (+) and (-) signs are used as appropriate (brackets may be used for negative adjustments).

DO NOT use this line to reflect the number of bankrupt claims in line 10. Those bankrupt claims that were reduced to zero are already included in line 8. The amount of the bankrupt claim in line 10, however, must be included.

Line 13 - Ending Balance (7 minus 12)

Enter the number and amount of all active and suspended claims still outstanding at the end of the report quarter which is the difference between the numbers in line 7 (-) minus the numbers in line 12 and the difference between the amounts in line 7 (-) minus the amounts in line 12 for the appropriate categories of (A) IPV, (B) IHE and (C) SAE.

The FNS has stated that the figures on this line must be the same figures that are shown in your computerized or manual internal accounts receivables records for Food Stamp Program claims against households. There must also be a claim notation in each household's casefile showing the current balance for that household, and, if applicable, an individual claim file for each household showing the current balance for each claim.

Line 14 - Cash, Check, Money Order

Enter the amount of claim payments made in the form of cash, check, or money order for the appropriate categories of (A) IPV, (B) IHE or (C) SAE. All payments shall be reported on the FNS-209 for the quarter in which the household actually presented the payment. The date that payments are presented by the household, from the County receipt form, must be retained and used to prepare the FNS-209. An audit trail of this date must be kept. For example: A payment is presented by the household to the caseworker on December 31, 1986. The payment is not received in the County office until January 2, 1987. However, the payment shall be reported on the FNS-209 for the October-December 1986 quarter. Also, you must establish a claim before reflecting payments on the claim. We realized that on occasion the county could receive a collection before a claim has been established. In this circumstance the County should post the collection in the quarter in which the claim was actually established.

DO NOT use this line to subtract cash, check, or money order, e.g., State payment vouchers, refunds to households or to reflect any other adjustments to cash, check, or money order collections. (These types of adjustments are handled in lines 20a and 18b, respectively.)

Line 15 - Food Stamps

Enter the amount of claim payments made in the form of food stamp coupons for the appropriate categories of (A) IPV, (B) IHE or (C) SAE. All food stamp coupons shall be reported on the FNS-209 for the quarter in which the household actually presented the food stamp coupons for payment. All food stamp coupons received as payments for claims shall also be reported on an FNS-471, Coupon Account and Destruction Report, for the month in which the household actually presented the food stamp coupons for payment. The date that food stamp coupons are presented by the household, from the FNS-135, Affidavit of Return or Exchange of Food coupons, (or County receipt form), must be used to prepare the FNS-471 and the FNS-209. An audit trail of this date must be kept. For example: food stamp coupons are presented by the household to the caseworker on December 31, 1986. The coupons are not received in the County office until January 2, 1987. However, the payment shall be reported in the FNS-209 for the October-December 1986 quarter.

To simplify reporting, a separate FNS-471 may be prepared each month for all coupons received as payments for claims. This FNS-471 must be attached as backup to the FNS-209. The amount of food stamp coupons received as payment for claims, as shown in the FNS-471, for all three months of the report quarter, must be the sum of the amounts in line 15 for all categories. Coupons destroyed for reasons other than for repayment of claims must be reported on a separate FNS-471 which is attached to the FNS-250 report (MPP 63-801.854).

All returned coupons must be immediately voided upon receipt. The County shall ensure that a copy of the FNS-135, Affidavit of Return or Exchange of Food Coupons, is retained in the client's casefile as verification that coupons were returned by the client. The original FNS-135 must be retained in the County's FNS-209 file for auditing purposes. The County must attach a consolidated FNS-135 to this report with an attached list of names of clients, case numbers, and amount of coupons each client returned as repayment of a claim during the report quarter. Only FNS-135s completed for the purpose of returning food coupons in payment of claims are to be included in this item.

DO NOT use this line to reflect any other adjustments to food stamp coupon collections. (This type of adjustment is handled on line 18c.)

Authorizations to Participate (ATPs) are not an acceptable method of payment. A household must transact the ATP and return the coupons to the County welfare department to pay a claim (MPP 63-801.713).

NOTE: Refer to Question #7.

Line 16 - Recoupment

Enter the amount of claim collections made through allotment reductions for the appropriate categories of (A) IPV, (B) IHE or (C) SAE. All recoupments shall be reported on the FNS-209 for the quarter in which the allotment reduction is made. The date that the allotment is reduced must be retained and used to prepare the FNS-209. An audit trail of this date must be kept. For example: A household's December 1986 mail issuance or ATP allotment of \$100 is reduced to \$90. The claim collection of \$10 shall be reported in the FNS-209 for the October-December 1986 quarter.

DO NOT use this line to record collections made through offsetting restoration of lost benefits or to reflect any other adjustments to recoupment collections. (These types of payments and adjustments are handled in lines 17 and 18c, respectively.)

NOTE: Refer to Question #13.

Line 17 - Offset

Enter the amount of claim collections made by offsetting restored benefits against outstanding claim balances for the appropriate categories of (A) IPV, (B) IHE or (C) SAE. All offsets shall be reported in the FNS-209 for the quarter in which the restored benefit is to be provided. The date that the offset is made must be retained and used to prepare the FNS-209. An audit trail of this date must be kept. For example: A household has an outstanding claim balance of \$160 but it is also determined that the household is to receive \$50 in restored benefits during December 1986. The \$50 is offset, reducing the claim balance to \$110. The \$50 offset shall be reported in the FNS-209 for the October-December 1986 quarter.

DO NOT use this line to reflect any adjustments to offset collections. (These types of adjustments are handled in line 18c.)

NOTE: Refer to Question #4.

Line 18a. - Total (14 + 15 + 16 + 17)

Enter the sum of the amounts in lines 14, 15, 16 and 17 for the appropriate categories of (A) IPV, (B) IHE or (C) SAE.

NOTE: The totals on this line must be transferred to line 11a exactly as they are reported here.

Line 18b - Cash Adjustments (+) or (-)

Enter adjustments to cash, check, or money order collections to reflect corrections which need to be made to account for incorrect or changed entries in a previous quarterly report for the appropriate categories of (A) IPV, (B) IHE or (C) SAE. Use (+) or (-) signs as appropriate [brackets may be used for negative adjustments].

DO NOT use this line to reflect a change from IHE or SAE to IPV as a result of a determination of guilt from a court of appropriate jurisdiction or an administrative disqualification hearing, or a signed disqualification consent agreement, or a signed waiver of an administrative disqualification hearing. (This type of adjustment is handled in line 19.)

DO NOT use this line to reflect cash, check, or money order refunds, e.g., State payment vouchers, provided to households that overpaid claims. (This type of adjustment is handled in line 20a.)

It is critical that all entries in this line item be clearly identified and explained.

Transfer Information: If the Collection Summary adjustment (sum of lines 18b and 18c) is positive, the Claims Summary adjustment entry on line 11b must also be positive and vice versa.

NOTE: Refer to Questions #9 and #16.

In order to facilitate the transfer of FNS-209 information to the FNS, please use the attached FNS-209 Adjustments format. Please explain any adjustments that fall into the "Other" category. We have listed the most common adjustments for line 18b (detail below) for your convenience. Please use the category number which explains your adjustment/adjustments.

- 1) Collections reported in error;
- 2) Collections made in prior quarter but not reported on FNS-209;
- 3) Transfer from one collection type (cash, check, or money order) to another (food stamps, recoupment, or offset);
- 4) Increase or decrease in collection amount;
- 5) Adjustment for a bad check (see Question #9);
- 6) Other (please identify).

We are not asking for each case/claim to be listed and submitted to the SDSS separately at this time. However, as the FNS may request this detail in the future, it is essential that you have the individual case/claim information available. References should be made to adjustments that are the result of an audit report or an IRIS review. Please identify these adjustments separately.

Line 18c - Non-Cash Adjustments (+) or (-)

Enter adjustments to food stamps, recoupment, or offset collections to reflect corrections which need to be made to account for incorrect or changed entries in a previous quarterly report for the appropriate categories of (A) IPV, (B) IHE or (C) SAE. Use (+) or (-) signs as appropriate [brackets may be used for negative adjustments].

DO NOT use this line to reflect a change from IHE or SAE to IPV as a result of a determination of guilt from a court of appropriate jurisdiction or an administrative disqualification hearing, or a signed disqualification consent agreement, or a signed waiver of an administrative disqualification hearing. (This type of adjustment is handled in line 19.) It is critical that all entries in this line item be clearly identified and explained.

Transfer Information: If the Collection Summary adjustment (sum of lines 18b and 18c) is positive, the Claims Summary adjustment entry on line 11b must be positive and vice versa.

NOTE: Refer to Question #3 and #16.

In order to facilitate the transfer of FNS-209 information to the FNS, please use the attached FNS-209 Adjustments format. Please explain any adjustments that fall into the "Other" category. We have listed the most common adjustments for line 18c (detail below) for your convenience. Please use the category number which explains your adjustment/adjustments.

- 1) Collections reported in error;
- 2) Collections made in prior quarter but not reported on FNS-209;
- 3) Transfer from one collection type (food stamps, recoupment, or offset) to another (cash, check, or money order);
- 4) Increase or decrease in collection amount;
- 5) Other (please identify).

We are not asking for each case/claim to be listed and submitted to the SDSS separately at this time. However, as the FNS may request this detail in the future, it is essential that you have the individual case/claim information available. Reference should be made to adjustments that are the result of an audit report or an IRIS review. Please identify these adjustments separately.

Line 19 - Transfers (+) or (-)

Enter the amount of previous claim collections that changed from IHE or SAE to IPV as a result of a determination of guilt from a court of appropriate jurisdiction or an administrative disqualification hearing, or a signed disqualification consent agreement, or a signed waiver of an administrative disqualification hearing. A Small Claims Court does not qualify as a court of appropriate jurisdiction for purposes of establishing an IPV. Only the previous collections shall be transferred in this line.

If there is an outstanding balance owed on the claim, there must be a corresponding entry on line 5 of the claims summary to reflect the transfer of the claim. Collections transferred in this line plus the claim balance due amounts in line 5 must equal the original claim amount for each claim transferred.

According to previous instructions, this line was restricted to the specific transfers discussed above. However, we have determined that, in the majority of circumstances, any transfer of a previous collection from one category to another should take place on line 19 in order to eliminate distortion of the Claims Summary Ending Balance. This will hold true for all transfers of collections in which the claim balance and its respective collections have consistently been claimed in the same category (in other words, the collections have followed the claim balance)

regardless of whether it was the correct category. However, if the claim has been previously reported in the correct category but the collections have been incorrectly reported in the wrong category, the claim summary balances will already be distorted. Therefore, the incorrectly reported collections must be transferred in either line 18b or 18c in order to bring the balance back into alignment. An explanation must be attached indicating the detail of these transfers.

The amounts being transferred from one category to another must equal each other. Transfers shall be made using (+) or (-) signs. [Brackets may be used for negative adjustments.]

DO NOT use this line to reflect changes where the amount of the claim collection is increased or decreased. (These adjustments are handled in lines 18b or 18c.)

In order to facilitate the transfer of FNS-209 information to the FNS, please use the attached FNS-209 Adjustments format. Also, please separately identify between transfers between categories due to a court determination (Category I) and transfers between categories for other reasons (Category II). We are not asking for each case/claim to be listed and submitted to the SDSS separately at this time. However, as the FNS may request this detail in the future, it is essential that you have the individual case/claim information available. Reference should be made to adjustments that are the result of an audit report or an IRIS review. Please identify these adjustments separately.

Line 20a - Cash Refunds

Enter the amount of refunds made with cash, check, or money order, e.g., County payment vouchers, to households that overpaid claims for the appropriate categories of (A) IPV, (B) IHE or (C) SAE.

NOTE: Refer to Question #2.

Line 20b - Non-Cash Refunds

We would like to clarify that the SDSS does not allow for Non-Cash Refunds (MPP 63-801.84). Per this regulation, all refunds are to be made in cash. ACL No. 87-59, referenced Question 3 of Section II as an example of a technical paperwork adjustment which could result in the use of the Non-Cash Refund line item. However, this instruction has led to inaccurate reporting. Therefore, we have rewritten the answer to Question #3 to more accurately reflect the SDSS regulations while, at the same time, allowing for these types of adjustments. Accordingly, per these new instructions, we must stress that all refunds to recipients of claims overpaid must be made in cash.

NOTE: Question #3 has been rewritten and now deals with line 18c information.

Line 21 - Total (18a. + 18b + 18c + 19 - 20a - 20b)

Enter the sum of the amounts in lines 18a., +/-18b, +/-18c, +/-19, -20a, and -20b for the appropriate categories of (A) IPV, (B) IHE or (C) SAE. Amounts shall be entered using (+) plus and (-) minus signs. [Brackets may be used for negative adjustments.]

Lines 22 through 26

For State Use Only

Line 27 - Billing Adjustments

There has been confusion about claiming in this area. The following provides additional clarifying instructions.

In order for a billing adjustment to occur, the following three conditions must be present.

- 1) There must have been a claim established against a household (either pending or closed) for the overpayment.
- 2) There must have been a collection reported on line 14, 15, 16 or 17 of the FNS-209 (either current or previous) to justify reimbursement.
- 3) The liability (billing) to the FNS must have been included on a current or a previous STD AA-190 (Statement of Cash Advance) to indicate that the SDSS has collected payment from the County agency.

The amount of the adjustment is reported as follows:

If the above conditions are met, enter the value of collections from households on overissuances for which the County has paid the FNS through the FNS-46 billings, the FNS-250 billings, or other FNS billings that result from investigations, audits, gross negligence charges, etc. This represents a credit to the County agency. The amount that should be claimed on line 27 shall be that portion of the paid billing that has been collected minus any State or County retention as follows:

- 1) If the claim collection is in category (C) SAE, the county agency may claim 100 percent of the collection.
- 2) If the claim collection is in category (B) IHE, the county agency may claim only 75 percent of the collection.

- 3) If the claim collection is in category (A) IPV, the county agency may claim only 50 percent of the collection.

As indicated in the instructions for lines 14, 15, 16 and 17, these collections must be reported in the collections summary of the quarter in which payment is received. However, the payment for the billing may not be claimed on line 27 until the County has received the STD AA-190 from the SDSS which indicates payment for that billing is completed. The FNS-46 and FNS-250 billings are not collected from the Counties until approximately six months after they are reported. Coordination of your units is needed to coordinate the billings to the FNS-209 reporting process. An explanation must be included on the special adjustment page for line 27 as follows:

Type of liability:

FNS-46 Report [month/year], investigation [number/name], Audit [number/time period], etc.

Payments for FNS-250 billings, specifically, must be explained because many of the FNS-250 liabilities are not claimable as billing adjustments. If you have a claimable FNS-250 overpayment recovery (i.e., one which adheres to the aforementioned conditions) you must include the explanation of the overissuance and the overpayment claim number which you have established for the household.

Billing Period:

4/87 - 9/87
Date of AA-190

Amounts:

Amount of collection
Amount for which credit is being requested.

For audit purposes, Counties are responsible for ensuring that adequate records are maintained which substantiate data reported on this line.

NOTE: DO NOT include collections on overissuances which the County has paid the FNS through the FNS-259 billing system. Question #8 deals with this issue.

Line 28 - Letter of Credit Adjustments

For State Use Only.

Line 29 - Remarks

*Enter the number of adjustment and explanation pages attached.
Please use the attached FNS-209 Adjustment formats for your
adjustments and identify audits and IRIS reviews separately.*

Line 30 - Date

Enter the date that the FNS-209 is signed.

Line 31 - Title

Enter the title of the person who signs the FNS-209.

Line 32 - Signature

The responsible person who will certify that the information
provided is correct shall sign the form.

The SDSS will adjust the County advance on a quarterly basis to
reflect the State and Federal shares of collections retained by the
County (MPP 63-801.81).

We are including a list of edit checks (please see pages #17 and
#18) for your use to ensure the accuracy of your FNS-209.

SDSS Edit Checks

- Line 3a. - Beginning Balance (current FNS-209) must match Ending Balance (previous FNS-209).
- Line 3b - Check attachments to see if explanations agree and if addition = what is reported on the FNS-209.
- Line 4 - Entries must be positive.
- Must be both a claim count and money if there is an entry.
- Line 5 - IPV must be positive.
- IHE and SAE must be negative.
- IPV must = IHE + SAE.
- Line 6* - Must = lines 20a and 20b.
- Entries must be a positive.
- Line 7* - Must = line 3a. + 3b + 4 + 5 + 6.
- Must be both a claim count and money if there is an entry.
- Line 8 - Must be positive.
- Line 9 - Entries must be positive.
- Must be a claim count to go with money.
- Line 10 - Must be a positive.
- Must be a claim count.
- Line 11a* - Must = 18a.
- Must be a positive.
- Line 11b* - Must = 18b + 18c. If the total of line 18b + 18c equal (=) a positive amount, than line 11b must also be a positive amount.
- Line 12* - Number column line 12 = line 8 + 9.
- \$ column line 12 = line 9 + 10 + 11a + 11b.
- Line 13* - Must = line 7 - 12.
- Line 14 - Must be a positive.
- Line 15 - Must be a positive..
- Must = the attached FNS-471.
- Line 16 - Must be a positive.
- Line 17 - Must be a positive.
- Line 18a* - Must = line 14 + 15 + 16 + 17.
- Must be a positive.

- Line 18b - Must be a prior quarter collection adjustment. Can be a
+ 18c negative or a positive. If this amount represents additional
collections, it must be a positive. If this amount represents
a deletion of the collections, it must be a negative.
- Line 19 - $19-A + 19-B + 19-C$ must = -0- (amount).
- Line 20a - Must be a positive figure.
- Line 20b - Must be a positive figure.
- Line 21* - Must = line 18a. + 18b + 18c + 19 - 20a - 20b.

II. ANSWERS TO SPECIFIC QUESTIONS REGARDING PREPARATION OF THE FNS-209

Question 1:

If a court orders a client to perform public work, can a Food Stamp claim be established?

Response:

The FNS has advised the SDSS that if the County is confident that the intent of the court order is to serve in public work as a penalty and not to work off the value of the coupon loss involved, a claim can be established in addition to the penalty. If there is any doubt on the part of the County as to the intent of the court order, the County shall consider the public work, once completed, as full payment of the value of the overissuance involved. The County shall handle such cases by developing a demand letter to be sent to the household which explains that the household would be required to pay back the overissuance should the work not be completed and that the household is required to notify the County when work is complete (unless the County can obtain this information from the courts). Once the work is complete, the claim would be considered "paid in full." There is no County retention of funds or funds due to the FNS in such situations. Counties would reflect such cases on the FNS-209 report in line 4 as a newly established case based on the date of the court order.

When work is complete, show the claim as "paid in full" by reflecting it as a terminated case on line 9 of the FNS-209 rather than showing it as a closed case on line 8 because space is not provided on line 8 for the amount received by way of a court-ordered work-off. Although the regulations require that terminated cases be held in suspense for three years, court-ordered public work paid-in-full cases should not be held for the three years because they are actually closed cases. If the client does not complete the work, the County would need to prepare a demand letter requesting payment of the overissuance through one of the three payment plans established under current regulations. If the client completes only a portion of the required work time, the County shall demand payment for the difference between the total overissuance and the amount of work performed.

To assign a value to that portion of the claim that was worked-off, divide the hours worked by the hours required to be worked; then multiply this figure by the amount of the claim. The difference between the amount of the claim and the value of the work performed would equal the claim amount to be collected. For example: a court may order a client to serve in public work for 100 hours as payment of a \$500 claim. The client only worked 53 hours (a) 53 hours worked divided by 100 hours required to be worked multiplied by the \$500 claim amount would equal \$265 value of work performed (b) \$500 claim amount minus \$265 value of work performed equals \$235 claim balance to be collected.

Question 2:

How is a claim removed from the FNS-209 when a fair hearing or other decision determines that a claim should never have been established?

Response:

The number and the total established claim amount must be entered as negative entries on line 3b, Balance Adjustments of the Claims Summary, whether or not the County has made any collection on the claim. If the County has already collected full or partial payment, enter the collected amount which is to be refunded to the household in the Collection Summary on line 20a, Cash Refunds, and enter a corresponding amount in the Claims Summary on line 6, Refunds.

NOTE: *We have removed the reference to Noncash Refunds because SDSS, per MPP 63-801.84, requires all refunds to be made in cash.*

Question 3:

If a County agency recoups from a mail issuance or ATP that is later returned as undeliverable or unredeemed, how is this reflected on the FNS-209?

Response:

If the household was eligible for the month in question, the scheduled recoupment should have been made and no adjustment to the FNS-209 is necessary. The household made an agreement with the County that a given amount to be recouped from their authorized benefit amount to pay on a claim and receive the balance to purchase food or the recoupment was scheduled in accordance with regulations. The fact that the household did not receive or use its allotment in any given month does not affect the scheduled recoupment. However, if the household was ineligible for the month in question, neither the household nor County can be credited with the collection and an adjustment is necessary. On the next quarterly report, the amount of the recoupment is to be reflected on line 18c, Noncash *Adjustments*.

NOTE: SDSS has changed this response for consistency. As noted in Question #1, SDSS does not allow Noncash Refunds.

Counties must explain in the Remarks Section that the entry for line 18c contains a recoupment adjustment due to an allotment return and the amount of the adjustment.

Question 4:

Can a previously suspended, terminated or compromised claim be reactivated if a client provides a voluntary payment? If so, how is this reflected on the FNS-209?

Response:

There is no doubt that a voluntary payment should be accepted and reflected on the FNS-209. However, only an amount which is equal to the offset or voluntary payment amount should be reactivated, rather than reactivation of the full value of the outstanding claim amount. If the County should reactivate the full value of the claim, it would be necessary in a suspended claim situation, to place the balance of the claim after applying the offset or voluntary payment back into suspense for another three years. This would also be true for previously terminated claims. Reactivating a previously compromised claim is somewhat more complicated, as the balance of the claim would have to be recompromised by negotiating with the household again, or be placed in suspense for three years. Reactivating only an amount equal to the offset or voluntary payment would not change the status of the original claim, the balances would remain in suspense, termination, or compromised status. Procedures for reflecting these types of transactions on the FNS-209 are outlined below:

Previously suspended - Suspended claims are reflected on the FNS-209 in the same category as active claims. Therefore, nothing would need to be reflected on the FNS-209 to indicate that a suspended claim amount is being reactivated to account for a voluntary payment or offset. The voluntary payment or offset would simply be reflected in the appropriate line item of the Collection Summary of the FNS-209 as usual.

Previously terminated - In order to account for a voluntary payment or offset in this case, the County would reopen only an amount equal to the offset of the voluntary payment. The number and the amount involved shall be added to the Balance Adjustment, line 3b, of the FNS-209. A corresponding amount shall be added in the appropriate line item of the Collection Summary of the FNS-209. The collection is also reflected in the Claims Summary in line 11a and the case is closed in line 8 as though paid in full. The County shall provide, with the FNS-209, an explanation that the adjustment represents a previously terminated amount which is being reactivated to account for offsetting or a voluntary payment.

Previously compromised to zero - Again, the County would reopen only an amount equal to the offset or payment involved. The number and amount involved shall be added to the Balance Adjustments, line 3b, of the FNS-209. A corresponding amount shall be added in the appropriate line item of the Collection Summary of the FNS-209. The collection is also reflected in the Claims Summary in line 11a and the case is closed in line 8 as though paid in full. The county shall provide, with the FNS-209, an explanation that the adjustment represents a previously compromised amount which is being reactivated to account for offsetting or voluntary payment.

Partially compromised - Example: A \$500 claim was compromised by \$200 which was considered uncollectible from the household at the time the claim was established.

When the household has paid off the uncompromised amount (\$300 in this case), the case would be closed in line 8. If the household provides a voluntary payment or an offset situation arises, the County would reopen from the compromised amount (\$200) only an amount equal to the offset or voluntary payment. The amount involved shall be added to the Balance Adjustments, line 3b, of the FNS-209. (DO NOT make an entry in the Number column.) A corresponding amount shall be added in the appropriate line item of the Collection Summary of the FNS-209. The County shall provide, with the FNS-209, an explanation that the adjustment represents a previously compromised amount which is being reactivated to account for offsetting or a voluntary payment.

If the household provides a voluntary payment while still paying on the uncompromised claim amount (\$300), it would be considered an additional payment against the uncompromised balance and recorded in the appropriate line item of the Collection Summary of the FNS-209. If an offset opportunity arises while the household is still paying on the uncompromised amount (\$300), the offset amount shall be used to reduce the compromised amount (\$200), unless the household specifies that the offset amount be applied against the uncompromised amount. The offset amount shall be added to the Balance Adjustments, line 3b, of the FNS-209. A corresponding amount shall be added to the Collection Summary. (DO NOT make an entry in the Number column.)

Question 5:

How is rounding handled when a previously suspended, terminated or compromised claim is reopened for offsetting purposes and the offset transaction results in a net lost benefit amount of \$1, \$3 or \$5?

Response:

When lost benefits minus the offset equals a net lost benefit amount of \$1, \$3, or \$5, the offset amount shall be reduced by \$1 to avoid net lost benefit amounts of \$1, \$3, or \$5. This procedure will conform with the procedures outlined in Question 4 above which provides that the County reopen only an amount equal to the offset amount rather than to reopen the entire claim amount. Thus, the \$1 would remain in a suspended, terminated or compromised status and be subject to recovery in a future transaction.

Question 6:

If a claim is transferred to another County, how is this reflected on the FNS-209?

Response:

The Counties transfer claims in accordance with MPP Section 63-801.74. The County transferring the claim shall enter the number and amount of the claim on line 3b, Balance Adjustments, of the FNS-209 as negative

entries. An explanation that the line 3b adjustment represents a claim number and amount that is being transferred out and to which County it is transferred shall be provided with the FNS-209. The County receiving the transfer claim shall enter the number and amount of the claim on line 3b, Balance Adjustments, of the FNS-209 as positive entries. An explanation that the line 3b adjustment represents a claim number and amount that was transferred in and from which County shall be provided with the FNS-209. If more than one transfer claim appears on a single report, the County would need to identify the number and value of claims transferred to and from each County involved.

Question 7:

When must the FNS-135 and FNS-471 reports be submitted and to whom?

The MPP, Section 63-801.85, requires collection points to complete an FNS-135 and submit it along with the voided coupons to the destruction point. The County shall destroy the coupons and forward the form FNS-471 with the FNS-209 to the SDSS (the amount of coupons destroyed each month in repayment of claims shall equal the amount reported on the FNS-209 as repayment of coupons.) Also, it should be noted that the original FNS-471 must be attached to the FNS-250 when the FNS-250 is submitted to the FNS.

Question 8:

The FNS-209 form provides a means to offset funds due to the FNS to account for those claims which the County has already paid FNS through the FNS-46 billings, or other billings. Can the County offset for FNS-259 billings?

Response:

Counties cannot offset FNS-259 billings on the FNS-209. Unlike FNS-46 or FNS-250 liabilities, the County is not billed dollar-for-dollar for the total value of mail issuance losses.

Question 9:

For FNS-209 reporting purposes, if a client makes a claim payment with a check, is the payment considered collected when presented or only after the check clears the bank?

Response:

When a check is received as payment against a claim, the County shall consider the amount of the check collected upon receipt. Most of the checks, including those received near the end of the quarter, will clear the bank and notification will be provided before the Counties must submit the FNS-209 report. When notification of a bad check is received after the report deadline, the County shall reflect an adjustment on the next quarterly report if compensation has not been made. The amount of

the bad check must be added to the Claim Summary in line 11b, Collection Adjustment, to account for noncollection against the outstanding claim balances and deducted on line 18B, Cash Adjustment, of the Collection Summary to account for noncollection for retention purposes. Adjustment explanations shall be provided with the FNS-209.

Question 10:

Should gross entitlement or net allotment after recoupment be reflected on the FNS-250, Food Coupon Accountability Report?

Response:

The net allotment after recoupment should be used. The form FNS-250 is used to reconcile coupon inventories with issuances. This data would be incorrect if it reflected other than actual issuances.

Question 11:

How is the transaction reflected on the FNS-250 whenever the County recoups 100 percent of an entitlement?

Response:

No issuance figures would be recorded for FNS-250 reporting purposes. A report of the amount of the recoupment would be made on the FNS-209.

Question 12:

Is a household considered to have "participated" if its entire allotment was recouped for a particular month(s)?

Response:

Yes, but no issuance amount is recorded for FNS-388 or FNS-250 reporting purposes.

Question 13:

How is a recoupment handled when the 10 percent/20 percent or \$10 rule is applied for calculating the recoupment amount and that amount results in an amount of less than a whole dollar? Also, how is recoupment handled when the final claim balance is reduced to dollars and cents, or gross entitlement after recoupment results in a net allotment of \$1, \$3 or \$5?

Response:

Counties should establish their own methods of rounding in these cases. Such rounding procedures remain within the confines of legislative intent. The intent of the legislation and the regulations is to ensure

that, in the end, the County collects as much of the claim as possible, that it does not collect more than the value of the claim and that the County not claim more than was actually recouped. For example, if a rounding procedure established by the County would require rounding up of \$1, \$3 and \$5 net allotments after recoupment to \$2, \$4 and \$6 to coincide with coupon book denominations, the County cannot credit the household with a payment for the difference between the recoupment amount and the amount by which the net allotment was rounded up.

Question 14:

How are transfers reflected between categories when the total number of claims transferred in and out of a category is equal?

Response:

If the total number or dollar value of claims transferred out of a category equals the total number or dollar value transferred into that category, the net effect on the outstanding balance(s) for that category would be zero. Enter zero (0) and explain in detail how this entry was derived. This must be done for any line item adjustment or transfer in which net positive/negative results are reported.

Question 15:

How is a transfer reported when a hearing or court determination results in a change in the claim amount?

Response:

If the hearing or court determination increased or decreased the claim amount, the amount of the increase or decrease shall not be included when transferring the balance due on the claim in line 5. The amount of the increase or decrease shall be reported in line 3b. This is true whether or not the claim is being changed to another category.

Question 16:

Is a negative adjustment on line 18b and 18c reflected as a negative adjustment on line 11b, and vice versa?

Response:

The response to question 16 provided in ACL No. 87-59 is incorrect. Thus, the clarification provided here supersedes the previous instructions.

A negative adjustment reflected in the Collection Summary on line 18b or line 18c, or when the sum of lines 18b and 18c is negative, means the amount that was reported on line 11a of a previous FNS-209 report was technically not collected and should not have been deducted from the

claims balance. Thus, the amount must be added back into the outstanding claims balance. In order for the computer to accept this adjustment as a positive effect on the claims balance, a negative adjustment in the Collection Summary must be reported as a negative entry on line 11b of the Claims Summary.

If the Collection Summary adjustment (sum of lines 18b and 18c) is positive, the Claims Summary adjustment entry on line 11b must also be positive to reflect that the collections on a previous report were actually more than reported and must be deducted from the outstanding claim balance.

Question 17:

Does the term "transfers" in line 19 refer to claim balances due (as in line 5) or claim collections received for a transferred claim reported in line 5?

Response:

The term "transfers" in line 19 refers to claim collections received for a transferred claim reported in line 5. When a transfer of a claim balance is reported on line 5 of the Claims Summary due to a hearing or court determination which changed the claim from one category to another, all previous collections received on the claim must also be transferred to the new category in order that the different retention amounts can be adjusted accordingly. Record the transfer of all previous collection amounts in line 19 when a claim balance is reported as transferred on line 5. Use the (+) and (-) signs as appropriate. The retention amounts will in turn be adjusted through an offset against current collections.

NOTE: *According to previous instructions, this line was restricted to the specific transfers discussed above. However, we have determined that, in the majority of circumstances, any transfer of a previous collection from one category to another should take place on line 19 in order to eliminate distortion of the Claims Summary Ending Balance. An explanation must be attached indicating the detail of these transfers.*

Question 18:

How is the County incentive calculated?

Response:

To calculate the County incentive, the SDSS multiplies line 21A times 25 percent, line 21B times 12.5 percent, and adds the two results together as follows:

Example:

	Column A. IPV Amount	Column B. IHE Amount
Line 21	\$15,000.00	\$15,000.00
County Incentive	25%	12 1/2%
Result	<u>\$ 3,750.00</u>	<u>\$ 1,875.00</u>
IPV Incentive	\$ 3,750.00	
IHE Incentive	<u>1,875.00</u>	
	<u>\$ 5,625.00</u> Total County Incentive	

Question 19:

How is the adjustment to the County advance calculated?

Response:

The SDSS calculates adjustments to the County advance to recoup the amount owed by the County. The SDSS subtracts the County incentive (see answer to Question #18) and the billing adjustment (line 27) from the net cash collected (line 14 (+) or (-) line 18b - line 20a).

Example:

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
line 14	\$10,000	\$10,000	\$10,000
line 18b	<300>	100	-0-
line 20a	-0-	20	10
	<u>\$ 9,700</u>	<u>\$10,120</u>	<u>\$10,010</u> Net Cash Collected
Net Cash Collected	\$29,830		
County Incentive	<5,625>		
Billing Adjustment	<u>\$< 300></u> As Reflected in line 27		
	\$23,905 Offset to County Advance		

County _____
 Page _____ of _____
 Report Quarter:
 FY _____ 1 2 3 4
 (Circle Quarter)

	A. Intentional Program Violation		B. Inadvertent Household Error		C. State Agency Administrative Error	
	Number	Dollars	Number	Dollars	Number	Dollars
1) Category Transfer		\$		\$		\$
a. Regular Transfer						
b. Transfer (Correc- tion to Line 5)						
2) Reactivated Cases						
3) Voided Cases						
4)* Intercounty Transfers						
5) Inventory Adjustments and Reconciliation of Balances						
6) a. Recomputation of Overpayments						
b. Adjustments of Clerical Errors						
c. Grant Adjustments and Debt Modifications						
7) Other (please identify)						
Total**		\$		\$		\$

REASONS WHY ADJUSTMENTS ARE BEING MADE (Explain):

County _____
Page ____ of ____
Report Quarter:
FY ____ 1 2 3 4
(Circle Quarter)

	A. Intentional Program Violation		B. Inadvertent Household Error		C. State Agency Administrative Error	
	Number	Dollars	Number	Dollars	Number	Dollars
		\$		\$		\$
Total*		\$		\$		\$

Determination of guilt from a court of appropriate jurisdiction or an administrative disqualification hearing, or a signed disqualification consent agreement, or a signed waiver of an administrative disqualification hearing. A Small Claims Court does not qualify as a court of appropriate jurisdiction for purposes of establishing an IPV.

County _____
Page _____ of _____
Report Quarter:
FY _____ 1 2 3 4
(Circle Quarter)

	A. Intentional Program Violation		B. Inadvertent Household Error		C. State Agency Administrative Error	
	Number	Dollars	Number	Dollars	Number	Dollars
1) Collections Reported In Error		\$		\$		\$
2) Omitted Collection						
3) Transfer						
4) Increase or Decrease						
5) Bad Check						
6) Other (please identify)						
Total*		\$		\$		\$

REASONS WHY ADJUSTMENTS ARE BEING MADE (Explain):

County _____
Page _____ of _____
Report Quarter:
FY _____ 1 2 3 4
(Circle Quarter)

	A. Intentional Program Violation		B. Inadvertent Household Error		C. State Agency Administrative Error	
	Number	Dollars	Number	Dollars	Number	Dollars
1) Collections Reported In Error		\$		\$		\$
2) Omitted Collections						
3) Transfer						
4) Increase or Decrease						
5) Other (please identify)						
Total*		\$		\$		\$

REASONS WHY ADJUSTMENTS ARE BEING MADE (Explain):

FNS-209 ADJUSTMENTS

County _____
 Page ____ of ____
 Report Quarter:
 FY ____ 1 2 3 4
 (Circle Quarter)

Line 3b, 5, 18b, 18c, (19) (Circle line number on FNS-209 report.)

	A. Intentional Program Violation		B. Inadvertent Household Error		C. State Agency Administrative Error	
	Number	Dollars	Number	Dollars	Number	Dollars
Category I: Determination of IPV		\$		\$		\$
Category II: Miscellaneous Transfer						
Total*		\$		\$		\$

*Totals must equal figures on line from face of FNS-209 report.

REASONS WHY ADJUSTMENTS ARE BEING MADE (Explain):

- I. Determination of IPV
- II. Previous collections transfer between categories.

County _____
Page _____ of _____
Report Quarter:
FY _____ 1 2 3 4
(Circle Quarter)

Line 3b, 5, 18b, 18c, 19, (Circle line number on FNS-209 report.)

STATE USE	AMOUNT	TYPE OF LIABILITY	TIME PERIOD	(IPV, HE, AE) REPORTING CATEGORY
	\$			
Total*				

*Totals must equal figures on line from face of FNS-209 report.